



Utah State Tax Commission <b>Application For Bankruptcy Discharge Fuel Tax Refund</b>	<b>BK-RF</b> TC -128 Rev. 6/03
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Telephone: (801) 297-2200 for assistance  
(1-800-662-4335 outside Salt Lake City but inside Utah)  
**Get forms online - [tax.utah.gov](http://tax.utah.gov)**

Claimant's name (retailer, wholesaler or licensed fuel tax distributor)		Federal identification or Social Security no.
Claimant's mailing address		
City, State, ZIP code		
Bankruptcy debtor's name	Bankruptcy case number	• Bankruptcy discharge date
The portion of the debtor's account that was discharged by bankruptcy	Date claimant filed "Proof of Claim" with Bankruptcy court	

Claimant must attach the following documents to this application:  
1. Copies of all original invoices associated with the claim,  
2. Certified copy of the Bankruptcy Notice of Discharge, and  
3. Copy of the "Proof of Claim" claimant filed with the Bankruptcy court or other documentation that verifies the portion of the account that was discharged by bankruptcy.

See "Eligibility and General Information" on back of application.

	Gallons	Tax paid	Refund claimed
1. TOTAL eligible gallons of <b>motor fuel</b> for each single transaction ..... of 4,500 gallons or more, discharged in bankruptcy	• <input type="text"/>	<input type="text"/>	<input type="text"/>
2. TOTAL eligible gallons of <b>aviation fuel</b> for each single transaction ..... of 4,500 gallons or more, discharged in bankruptcy	• <input type="text"/>	<input type="text"/>	<input type="text"/>
3. TOTAL eligible gallons of <b>undyed diesel</b> for each single transaction ..... of 4,500 gallons or more, discharged in bankruptcy	• <input type="text"/>	<input type="text"/>	<input type="text"/>
4. Total of fuel tax paid that was discharged in Bankruptcy and for which no payment or reimbursement was received (add lines 1, 2 and 3). This is your <b>TOTAL REFUND</b>	• <input type="text"/> \$ <input type="text"/>		

I certify that I meet all the conditions to qualify for this refund. I have examined this refund application, including all required attachments, and certify that to the best of my knowledge it is true, correct and complete.

Print name of person signing claim		Name of contact person, if different	
Signed X	Date signed	Title	Telephone

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811 (TDD (801) 297-2020). Please allow three working days for a response.

## Eligibility and General Information

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1. Utah Code Sections 59-13-202.5(2) and 59-13-322(2) allow retailers, wholesalers or licensed distributors to claim a refund of tax paid on the portion of an account that:
  - relates to 4,500 or more gallons of motor, aviation, or undyed diesel fuel sold by retailers, wholesalers or licensed distributors in a single transaction for which no payment has been received (qualifying transaction), and
  - has been discharged in a bankruptcy proceeding.
2. To maximize your refund, we will presume the following:
  - if an amount equal to the total tax paid for the fuel transaction was discharged in a bankruptcy proceeding, the refund amount will equal the total tax paid for that transaction.
  - if you have both qualifying and non-qualifying fuel transactions with the debtor and part of the debt has been discharged, the amount discharged will be allocated to the qualifying fuel transactions for purposes of calculating the refund.
3. You must attach copies of all pertinent invoices regarding the unpaid product and tax and “Proof of Claim” you filed with the Bankruptcy Court or other documentation that verifies the portion of the account that was discharged by bankruptcy.
4. You must file your claim for refund with the Tax Commission within 90 days from the date of the bankruptcy discharge.
5. Refunds for each fuel type will be issued separately.

Mailing address:  
Utah State Tax Commission  
210 N 1950 W  
Salt Lake City, Utah 84134